

***Effective 1/1/2017***

**59-10-1111 Refundable tax credit for psychiatrists, psychiatric mental health nurse practitioners, and volunteer retired psychiatrists.**

- (1) As used in this section:
  - (a) "Psychiatric mental health nurse practitioner" means the same as that term is defined in Section 58-1-111.
  - (b) "Psychiatrist" means the same as that term is defined in Section 58-1-111.
  - (c) "Tax credit certificate" means a certificate issued by the Division of Occupational and Professional Licensing under Section 58-1-111 certifying that the claimant is entitled to a tax credit under this section.
  - (d) "Volunteer retired psychiatrist" means the same as that term is defined in Section 58-1-111.
- (2) A claimant who is a psychiatrist or a psychiatric mental health nurse practitioner and who submits a tax credit certificate issued by the Division of Occupational and Professional Licensing under Subsection 58-1-111(3), may claim a refundable tax credit:
  - (a) as provided in this section; and
  - (b) in the amount of \$10,000.
- (3) A claimant who is a psychiatrist or a psychiatric mental health nurse practitioner and who submits a tax credit certificate under Subsection 58-1-111(4) may claim a refundable tax credit:
  - (a) as provided in this section; and
  - (b) in the amount of \$10,000.
- (4) A claimant who is a volunteer retired psychiatrist and who submits a tax credit certificate under Subsection 58-1-111(5) may claim a refundable tax credit:
  - (a) as provided in this section; and
  - (b) in the amount of \$10,000.
- (5) A claimant may claim a tax credit under Subsections (2) through (4) for no more than 10 taxable years for each tax credit.
- (6)
  - (a) In accordance with any rules prescribed by the commission under Subsection (6)(b), the commission shall make a refund to a claimant who claims a tax credit under this section if the amount of the tax credit exceeds the claimant's tax liability for the taxable year.
  - (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules providing procedures for making a refund to a claimant as required by Subsection (6)(a).

Enacted by Chapter 407, 2016 General Session